Robert D. Goldstein, CPA

2603 Augusta Drive • Suite 1100 • Houston, TX 77057-5639
(713) 787-9927 • e-mail RDGTexas@aol.com
Member of the TSCPA and the AICPA Center for Audit Quality

System Review Report

August 24, 2012

To the Partners of Ericksen, Krentel & LaPorte, L.L.P.
and the Peer Review Committee of the Society of Louisiana Certified Public Accountants

I have reviewed the system of quality control for the accounting and auditing practice of Ericksen, Krentel & LaPorte, L.L.P. (the firm) in effect for the year ended April 30, 2012. My peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants. The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. My responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on my review. The nature, objectives, scope, limitations of, and the procedures performed in a System Review are described in the standards at www.aicpa.org/prsummary.

As required by the standards, engagements selected for review included an engagement performed under *Government Auditing Standards* and an audit of an employee benefit plan.

In my opinion, the system of quality control for the accounting and auditing practice of Ericksen, Krentel & LaPorte, L.L.P. in effect for the year ended April 30, 2012, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass, pass with deficiency(ies)* or *fail*. Ericksen, Krentel & LaPorte, L.L.P. has received a peer review rating of *pass*.

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